



**OFFICE OF THE ASSESSOR  
COUNTY OF LOS ANGELES**

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**ROBERT QUON**  
ASSESSOR

April 26, 2010

Honorable Kevin de Leon  
Assembly Member, 45<sup>th</sup> District  
State Capitol  
P.O. Box 942848  
Sacramento, CA 94248-0001

Dear Assembly Member de Leon:

**ASSEMBLY BILL 2735 – SUPPORT**

I am writing to express my support of AB 2735. This bill excludes from reassessment the transfer of property between co-owners who live in the same single-family residence upon the death of one of the co-owners. Last year, Rick Auerbach, my predecessor, was supportive of a similar bill, AB 103.

Since the implementation of Proposition 13, transfers of property between spouses has been excluded from reassessment. In 2006, SB 565 extended this exclusion to include domestic partners if the transfer was the result of the death of one of the domestic partners. The intent of both of these exclusions was the prevention of financial hardship as a result of higher property taxes. AB 2735 addresses those other life situations that exist in which financial hardship may occur if a property is reassessed upon the death of one of the owners. For example, under AB 2735, the following transfers resulting from death of one of the co-owners would not be subject to reassessment (and the subsequent higher property taxes):

- Transfer between siblings or other family members living together.
- Transfer between senior citizens who live together to reduce expenses and to care for one another.
- Transfer between domestic partners who choose not to register with the state for reasons such as military service.

Under Proposition 13, when a property is sold, the buyer knows approximately what the property taxes will be for the foreseeable future. It is a factor in how much they are willing to pay for a property. When a property changes ownership as the result of the death of one of the co-owners, legally it has changed ownership, but the property has not been "sold" in the classic sense. The surviving owner may not be prepared to pay property taxes that could double or triple.

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One of the basic premises of Proposition 13 is to prevent unexpected, sudden increases in property taxes for owners who choose to stay in their homes. AB 2735 carries on this principle.

If you have any questions, please call me at (213) 974-3101 or your staff may contact Barry Bosscher, my Legislative Analyst, at the same number.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert Quon", with a stylized, flowing script.

ROBERT QUON

RQ:f

- c. Ron Thomsen, President, California Assessors' Association
- Larry Ward, Chair, California Assessors' Association Legislative Committee
- Gregg Cook, Government Affairs Consulting
- Alice Kessler, Equality California